

In the claims:

1. (currently amended) An inductor element comprising two conductors, characterized in that [they] the two conductors are formed in piles on a substrate, the two conductors being insulated one from the other [in the state where they are mutually insulated,] and are connected with each other [at both odd ends], wherein one conductor being apart from the substrate is used as an inductor conductor, the other conductor being near the substrate, and a lead wire of [this] the inductor conductor is led out through a gap between [another] the other conductor, [being near the substrate,] and the substrate.

2. (currently amended) The inductor element according to claim 1, characterized in that three or more [layers of] metal layers are formed on the substrate, and the two conductors and the lead [wires] wire are formed respectively with using the metal layers the metal layers having other layers respectively therebetween [which are different layers being mutually apart by one or more layers].

3. (currently amended). The inductor element according to claim 1, characterized in that the two conductors are connected at [both odd] opposite ends with [using a part of] the lead wire.

4. (original) The inductor element according to claim 1, characterized in that the two conductors have substantially the same shape.

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5. (original) The inductor element according to claim 1, characterized in that the two conductors have long shapes, and one end of one conductor in a longitudinal direction is connected with one end of the other in the longitudinal direction.

6. (currently amended) The inductor element according to claim 1, characterized in that the two conductors have circular shapes less than one turn, and one end of one conductor is connected with one end of the other conductor.

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7. (currently amended) The inductor element according to claim 1, characterized in that the two conductors have spiral shapes each number of turns of which is one or more, and one end of one conductor is connected with one end of the other conductor.

8. (currently amended) The inductor element according to claim 1, characterized in that the two conductors each have a spiral shape having one or more turns, [both odd] opposite ends are mutually connected, and also, the lead wire led from the inner circumferential end of the inductor conductor is made to pass between the other conductor and the substrate.

9. (currently amended) The inductor element according to claim 1, characterized in that the two conductors are formed in substantially linear shapes, and one end of one conductor is connected with one end of the other conductor.

10. (currently amended) The inductor element according to claim 1, characterized in that the two conductors are formed in meander shapes, and one end of one conductor is connected with one end of the other conductor.

11. (original) The inductor element according to claim 7, characterized in that an inner end of the one conductor is connected with an outer end of the other conductor.

12. (original) The inductor element according to claim 1, characterized by further comprising:

an inductance component of the inductor element; and  
a capacitance component between the two conductors.

13. (currently amended) An inductor element comprising two conductors, characterized in that [they] the two conductors are formed in piles on a substrate [in the state where they are mutually insulated,] the two conductors are insulated one from the other, and are connected with each other [at both odd ends], wherein one conductor apart from the substrate is used as an inductor conductor, and further, an end of the other conductor not connected to the inductor conductor is terminated with a predetermined impedance element.

14. (original) The inductor element according to claim 13, characterized in that it is possible to change at least one device constant of a resistor, a capacitor, and an inductor in the impedance element, and termination conditions are changed by making the device constant variable.

15. (original) The inductor element according to claim 14, characterized in that the substrate is a semiconductor substrate, and the capacitor is formed of a variable capacitance diode made of a semiconductor layer formed in the inside or outside of the semiconductor substrate.

16. (original) The inductor element according to claim 14, characterized in that the substrate is a semiconductor substrate, and the resistor is formed of a channel of an FET made of a semiconductor layer formed in the inside or outside of the semiconductor substrate.

17. (original) The inductor element according to claim 13, characterized in that the two conductors have substantially the same shape.

18. (original) The inductor element according to claim 13, characterized in that the two conductors have long shapes, and one end of one conductor in a longitudinal direction is connected with one end of the other in the longitudinal direction.

19. (original) The inductor element according to claim 13, characterized in that the two conductors have circular shapes less than one turn, and one end of one conductor is connected with one end of the other.

20. (original) The inductor element according to claim 13, characterized in that the two conductors have spiral shapes each

number of turns of which is one or more, and one end of one conductor is connected with one end of the other.

21. (original) The inductor element according to claim 13, characterized in that the two conductors are formed in substantially linear shapes, and one end of one conductor is connected with one end of the other.

22. (original) The inductor element according to claim 13, characterized in that the two conductors are formed in meander shapes, and one end of one conductor is connected with one end of the other.

23. (original) The inductor element according to claim 20, characterized in that an inner end of the one conductor is connected with an outer end of the other conductor.

24. (original) The inductor element according to claim 13, characterized by further comprising:

an inductance component of the inductor element; and  
a capacitance component between the two conductors.

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25. (new) An inductor comprising: a pair of conductors, the first conductor having a first and second termination and a middle portion between said first and second termination, said middle portion functioning as an inductor conductor, a second conductor below the first conductor being substantially the same shape as said first conductor, said second conductor connected to said first conductor at one end thereof, said first conductor

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having a lead portion between one of said first and said second terminations and said middle portion, said lead portion and said second conductor and said first conductor being respectively stacked in a stacked arrangement on a substrate with said lead portion being between said substrate and said second conductor, each of said lead portion and said second conductor and first conductor being insulated from each other.

26. (new) An inductor according to claim 25 wherein said second conductor has a second end being connected to one of a ground connection, a variable capacitance diode and a FET.

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